

	As Originally Reported	Amended (See Instructions)
27. Total Income (From Line 26, Page 1)	27.	
28. Other Retirement Income Exclusion	28.	
29. New Jersey Gross Income (Subtract Line 28 from Line 27)	29.	
30. Exemptions (See instructions)	30.	
31. Medical Expenses/Medical Savings Account Contributions	31.	
32. Alimony & separate maintenance payments	32.	
33. Qualified Conservation Contribution	33.	
34. Total Exemptions and Deductions (Add Lines 30, 31, 32, and 33)	34.	
35. Taxable Income (Subtract Line 34 from Line 29)	35.	
36. Property Tax Deduction	36.	
37. NEW JERSEY TAXABLE INCOME (Subtract Line 36 from Line 35)	37.	
38. TAX: (see instructions)	38.	
39. Credit For Income Taxes Paid To Other Jurisdictions	39.	
40. Balance of Tax (Subtract Line 39 from Line 38)	40.	
41. Use Tax Due on Out-of-State Purchases (see instruction NJ-1040)	41.	
42. Total Tax (Add Line 40 and Line 41)	42.	
43. Total New Jersey Income Tax Withheld	43.	
44. Property Tax Credit	44.	
45. New Jersey Estimated Tax Payments/Credit from 2003 tax return	45.	
46. New Jersey Earned Income Tax Credit	46.	
47. EXCESS New Jersey UI/HC/WD Withheld (see instructions NJ-1040)	47.	
48. EXCESS New Jersey Disability Insurance Withheld (see instructions NJ-1040)	48.	
49. Amount Paid with original return, assessments, and/or with request for extension to file	49.	
50. Total payments (Add Lines 43 through 49)	50.	
51. Refund previously issued from Original Return	51.	
52. Net Payments (Subtract Line 51 from Line 50)	52.	
53. If payments (Line 52) are LESS THAN tax (Line 42) enter AMOUNT OF TAX YOU OWE	53.	
54. If payments (Line 52) are MORE THAN tax (Line 42) enter OVERPAYMENT	54.	
55. Amount of Line 54 to be (A) REFUNDED	55A.	
(B) CREDITED to your 2005 tax	55B.	

Enter below, name, social security number, and address as shown on original return (if same as indicated on page 1, write "Same"). If changing from separate to joint return, enter names, social security numbers, and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed unless you have done so for Federal tax purposes.)

Enter first names of your dependent children who lived with you, but were not claimed as dependents on original return.

Explanation of Changes to Income, Deductions, and Credits Enter the line reference for which you are reporting a change and give the reason for each change.

If amending Line 39, complete calculations below:

(Income from Other Jurisdictions) _____ X _____ = _____
(Income from New Jersey sources) (New Jersey Tax Line 38)

SIGN HERE	Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.		Pay amount on Line 53 in full. Write social security number(s) on check or money order and make payable to: STATE OF NEW JERSEY-TGI Mail your return to: Division of Taxation Revenue Processing Center PO Box 111 Trenton, NJ 08645-0111 If REFUND: Division of Taxation Revenue Processing Center PO Box 555 Trenton, NJ 08647-0555 You may also pay by e-check or credit card.
	→ _____ → Your signature Date	_____ → Spouse's signature (If filing jointly, BOTH must sign.)	
	Paid Preparer's Signature	Federal Employer Identification Number	
	Firm's Name	Federal Employer Identification Number	
Division Use 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____			



New Jersey

2004 Form NJ-1040X

Amended
Income Tax Resident Return
& Instructions

*Use This Form to Amend a Resident Return
for Tax Year 2004 ONLY*

Use of Form NJ-1040X

You must use Form NJ-1040X to change any information reported on your resident income tax return (Form NJ-1040, NJ-1040EZ, or return that was filed using NJ TeleFile, NJ WebFile, or approved vendor software). Failure to do so will result in delayed processing of your return and/or refund.

Amended returns claiming a refund must be filed within three years from the time the return was filed or two years from the time the tax was paid, whichever is later. If the return is not received within this time limit, it will be considered out of statute and the refund claim will be disallowed.

NOTE: The "Amended" Column of this return must be filled out completely, even though certain items are not being amended.

Use Form NJ-1040X to amend the resident income tax return only. To amend a nonresident return, use Form NJ-1040NR for the appropriate year and write "AMENDED" across the top.

Attachments to Form NJ-1040X

Where the original resident income tax return requires a schedule or form to support or change an item of income, deduction, or credit, attach the appropriate schedule or form to Form NJ-1040X.

When to File

File Form NJ-1040X only after you have filed your original resident income tax return and changes must be made to the original return.

Where to File

All amended returns (Form NJ-1040X) should be mailed to the following addresses:

Mail Returns Without
Payments to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO Box 555
TRENTON NJ 08647-0555

Mail Returns With
Payments to:

STATE OF NEW JERSEY
DIVISION OF TAXATION
REVENUE PROCESSING CENTER
PO Box 111
TRENTON NJ 08645-0111

Name and Social Security Number

Your name and social security number must be entered on Form NJ-1040X and all accompanying schedules. If there is a balance due with the return and you are paying by check or money order, write your social security number on the remittance. If the payment is for a joint return, include both social security numbers.

Wage and Tax Statements – Form W-2

A copy of your W-2 and/or 1099-R must accompany your New Jersey Amended Income Tax Resident Return (Form NJ-1040X) if you are amending (by increasing) taxes withheld or if you are claiming excess New Jersey unemployment insurance/health care subsidy fund/workforce development partnership fund contributions and/or disability insurance contributions.

Taxpayer Signature

You must sign and date your New Jersey Amended Income Tax Resident Return (Form NJ-1040X) in blue or black ink. Both husband and wife must sign a joint amended return. A return which is unsigned cannot be processed.

Tax Preparers

Anyone who prepares a return for a fee must sign the return as a "Paid Preparer" and enter his or her social security number or Federal preparer tax identification number. Include the company or corporation name and Federal Identification Number, if applicable. A tax preparer who fails to sign the return or provide a tax identification number may incur a \$25 penalty for each omission.

Calendar Year or Fiscal Year Ended

Like the resident income tax return, Form NJ-1040X is different for each year. The calendar year or fiscal year must be the same as the year covered by the original return which is being amended. To illustrate, John Smith discovers an error on his 2003 New Jersey resident income tax return while preparing his tax return for 2004. To correct the error on his 2003 tax return, he must file the New Jersey Amended Income Tax Resident Return (Form NJ-1040X) for tax year 2003. The calendar year on his NJ-1040X will be 2003 even though he is preparing the NJ-1040X in 2005.

Line by Line Instructions

Name and Address

Print or type your name(s), complete address, and zip code in the space provided on the return.

Social Security Number

Enter your correct social security number in the space provided on the return. If you are married and filing a joint amended return, list the numbers of both you and your spouse. If the social security number(s) is different than that reported on your original return, indicate the original number(s) in the space provided on Page 2 of Form NJ-1040X.

County/Municipality Code

See "County/Municipality Code" in the instruction booklet for Form NJ-1040 or Form NJ-1040EZ.

Filing Status

See "Filing Status" in the resident income tax return instruction booklet. Be sure to indicate your filing status in both the "On Original Return"

and the "On Amended Return" columns, even if you are not amending your filing status.

NOTE: You cannot change your filing status after the due date for filing the original return has passed unless you have done so for Federal income tax purposes.

Exemptions

See "Exemptions" in the resident income tax return instruction booklet. Both columns, "As Originally Reported" and "Amended," must be completed even if you are not amending the number of exemptions reported on the original resident income tax return filed. Enter on Line 12a the total of Lines 6, 7, 8, and 11. Enter on Line 12b the total of Lines 9 and 10 in each column.

NOTE: If you omitted any qualified dependent(s) on your original return, enter the first name(s) of those omitted in the space provided on Page 2 of Form NJ-1040X.

Compute the amount of your personal exemption allowance on Line 30 by following these three steps:

1. Multiply the total number of exemptions on Line 12a by \$1,000.
2. Multiply the total number of exemptions on Line 12b by \$1,500.
3. Add the total amount from steps 1 and 2 and enter the result on Line 30. Part-year residents must prorate the amount to be entered in each column on Line 30. Divide the total number of months you were a New Jersey resident by 12 and multiply by the total amount calculated in steps 1 and 2 above. For this calculation, 15 days or more is a month.

Residency Status

If this amended return does not cover a 12-month period, complete Line 13. List the month, day, and year your residency began and the month, day, and year it ended.

Gubernatorial Elections Fund

If you checked "yes" on your original return, omit this section.

If you did not check "yes" on your original return and now wish to do so, check the appropriate box. See "Gubernatorial Elections Fund" in the resident income tax return instruction booklet for an explanation of the Gubernatorial Elections Fund. Checking the box(es) will not increase your tax or reduce your refund.

Income and Deductions

Both columns "As Originally Reported" and "Amended" must be completed even if you are not amending all the line items through Line 52. To illustrate, John Smith does not wish to amend Line 16 on his Form NJ-1040X, New Jersey Amended Income Tax Resident Return.

John Smith should complete Line 16 as follows:

Line	As Originally Reported		Amended (See Instructions)	
16. Dividends	2345	60	2345	60

For further instructions see "Income" and "Deductions" in the resident income tax return instruction booklet.

Tax Computation - Line 38

Compute your State tax by using the Tax Rate Schedules below. Choose the correct table for your filing status. Multiply the New Jersey Taxable Income (Line 37) by the applicable tax rate, subtract the proper amount shown on the chart, and enter the result on Line 38. If your taxable income on Line 37 is under \$100,000, you may use the Tax Table in the resident income tax return instruction booklet (Form NJ-1040 or Form NJ-1040EZ) to determine your tax instead of the Tax Rate Schedules.

2004 Tax Rate Schedules

For filing status:					
Single					
Table A					
Married, Filing Separate Return					
If Line 37 is:					
Over	But Not Over		Multiply Line 37 by:	Subtract	Your Tax
\$ 0	\$ 20,000	x	.014	– \$ 0	_____
20,000	35,000	x	.0175	– 70.00	_____
35,000	40,000	x	.035	– 682.50	_____
40,000	75,000	x	.05525	– 1,492.50	_____
75,000	500,000	x	.0637	– 2,126.25	_____
500,000	and over	x	.0897	– 15,126.25	_____

For filing status:					
Married, Filing Joint Return					
Table B					
Head of Household					
Qualifying Widow(er)					
If Line 37 is:					
Over	But Not Over		Multiply Line 37 by:	Subtract	Your Tax
\$ 0	\$ 20,000	x	.014	– \$ 0	_____
20,000	50,000	x	.0175	– 70.00	_____
50,000	70,000	x	.0245	– 420.00	_____
70,000	80,000	x	.035	– 1,154.50	_____
80,000	150,000	x	.05525	– 2,775.00	_____
150,000	500,000	x	.0637	– 4,042.50	_____
500,000	and over	x	.0897	– 17,042.50	_____

New Jersey Earned Income Tax Credit

If you are amending your 2004 NJ-1040EZ or NJ-1040 to apply for the New Jersey earned income tax credit, be sure to fill out your name, address, social security number(s), county/municipality code, and enter an amount on each line in the "As Amended" column of this form even though certain items are not being amended. In the "Explanation of Changes" box, enter the amount of your Federal earned income credit and the number of qualifying children you listed on your Federal Schedule EIC. Then enter 20% of your Federal earned income credit in the "As Amended" column for Line 46.

Balance Due or Refund - Lines 53 and 54

Payments. If your New Jersey Total Tax (Line 42) is larger than your Net Payments (Line 52), you have a balance due. Subtract Line 52 from Line 42 and enter the result on Line 53. Payment may be made by:

Check or Money Order, payable to "State of New Jersey – TGI."

Electronic Check (e-check), available on the Division's Web site (www.state.nj.us/treasury/taxation/). Those without Internet access can pay by e-check by contacting the Division's Customer Service Center at 609-292-6400. When using e-check on the Web, you will need your social security number and your date of birth to make a payment.

Credit Card, by phone (1-800-2PAYTAX, toll-free) or over the Internet (www.officialpayments.com), using a Visa, American Express, MasterCard, or Discover/Novus credit card. You may be asked to enter a jurisdiction code to make your payment. The code for New Jersey is 4000. A convenience fee of 2.5% of the tax payment is paid directly to Official Payments Corporation.

Refunds. If your Net Payments (Line 52) are larger than your New Jersey Total Tax (Line 42), you have overpaid your tax. Subtract Line 42 from Line 52, enter the result on Line 54, and then complete Line 55.

Line 55

Enter on:

- ♦ Line 55A the amount of overpayment (Line 54) to be refunded to you; and/or
- ♦ Line 55B the amount of overpayment to be credited against your 2005 tax liability.

Explanation of Changes

In the space provided, explain the reason for changes to income, deductions, and/or credits as originally reported. If additional space is needed, attach a rider which includes your name and social security number.

Credit for Taxes Paid to Other Jurisdiction(s)

If you are amending your credit for income taxes paid to other jurisdictions, complete the formula with your amended figures. See the instructions for calculating the credit in the Form NJ-1040 instruction booklet.

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON NJ 08695-0269

When You Need Information...

by phone...

Call our Automated Tax Information System

1-800-323-4400 — (Touch-tone phones within NJ, NY, PA, DE, and MD) or **609-826-4400** (Touch-tone phones anywhere).

- ◆ Listen to recorded tax information on many topics.
- ◆ Order forms and publications through our message system.
- ◆ Get information on 2004 refunds.

Contact our Customer Service Center

609-292-6400 — Speak directly to a Division of Taxation representative for tax information and assistance, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

TTY Equipment Users Only

Call **1-800-286-6613** (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300** (anywhere) to ask questions or to order forms and publications.

online...

Visit the New Jersey Division of Taxation Home Page

Many State tax forms and publications are available on our Web site. Access the Division's home page at:
www.state.nj.us/treasury/taxation/

You may also reach us by e-mail at:

Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at:
www.state.nj.us/treasury/taxation/listservic.shtml

New Jersey Earned Income Tax Credit...

Call the New Jersey Earned Income Tax Credit Hotline

1-888-895-9179 — For information, 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Items to Check Before Mailing Your Return

- √ Check for correct name, address, and social security number(s). Your amended return (Form NJ-1040X) cannot be processed without a social security number.
- √ Attach a copy of your W-2 Statement and/or Form 1099-R if amending (by increasing) taxes withheld or if you are claiming excess New Jersey unemployment insurance/health care subsidy fund/workforce development partnership fund contributions and/or disability insurance contributions.
- √ If there is a balance due on your amended return (Form NJ-1040X), attach a check or money order to avoid additional penalties and interest. Write your social security number on the check or money order. **(You may also pay by e-check or credit card).**
- √ Sign and date your return. Both spouses must sign a joint return.